CHIKBALLAPUR TOWN MUNICIPALITY.

Notice dated 12th July 1920.

Notice is hereby given to the inhabitants of Chikballapur Town, that the Town Municipal Council desires to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes.

Any inhabitant of this town objecting to the proposed tax may, within one month from the date of this notice send his objections in writing to the President, Town Municipal Council, Chikballapur.

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments :—

1. In the rules the word "person" shall include a firm, company or association.

2. Every person, who within the Chikballapur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule, as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

5. The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession. art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On the requisition of the Municipal Council or of such person or persions as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

8. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

(2) any employer or the Head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be, is the agent.

9. On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing, give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, clause X.) Tax on Arts, Professions, Trades and Callings.

	Yearly.
Class I.	
Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards:—	
(i) Carrying on business as a Company	
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Ship-owners, Boatowners, Auctioneers and Commission Agents	
(iii) Bankers, Money-lenders, Money-changers and Pawn-brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Dentists and Veterinary Surgeon	Rs. 100
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll-farmers	
(xi) Keepers of Hotels, Lodging-houses, Boarding houses or Billiard-saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	
Class II.	
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1,500 a month	Rs. 75
Class III.	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,000 a month or upwards	Rs. 50
Class IV.	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month or upwards	Rs. 25
Class V.	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards	Rs. 12.

CLASS VI. Yearly.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards ... ... Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards ... ... Rs. 4

CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 50 a month or upwards ... ... Rs. 2

CLASS IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 30 a month or upwards ... ... Re. 1

Note.—The above classification is subject to the following provisions, namely:—

Proviso 1.—No owner of a Cotton-press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory owner shall be placed in any class below Class V.

Proviso 3.—No Abkari Renter (other than a mere liquor shop-keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Proviso 4.—No Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll-farmer, Keeper of a hotel, Lodging-house, Boarding house or Billiard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press), shall be placed in any class below Class VII.

CHIKBALLAPUR TOWN MUNICIPALITY.

True return furnished by ..... as to his liability to Profession tax for the year .....

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the party.

Date .....

PROFESSION TAX ASSESSMENT LIST.

Division No. .....

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

S. VENKAT RANGAM,
President.

KOLAR GOLD FIELD.

Proceedings of the sixth Ordinary Meeting of the Kolar Gold Field Sanitary Board, held on Friday, the 25th June 1920, at 4 P.M. in the Sanitary Board Office, Champion Reefs.

PRESENT.

Ex-officio Members.

1. Md. Zahiruddin Mecci, Esq., B.A., President.
2. M. G. Krishnasami Rao, Esq., B.A., Vice-President.
3. Dr. J. V. Mascarenhas, M.B., C.M., D.T.M., D.P.H., Medical Officer of Health, Kolar Gold Field.
4. L. H. Beckwith, Esq., A.R.S.M., Ag. Chief Inspector of Mines in Mysore, Ooregaum.

Non-official Members.

5. Dr. L. P. Stokes, Ag. Chief Medical Officer, Kolar Gold Field.
6. R. H. P. Bullen, Esq., Superintendent, Mysore Mine.
7. G. A. Paterson, Esq., Chief Engineer, Mysore Mine.
8. C. F. Heathcote, Esq., Champion Reef Mine.
9. H. M. A. Cooke, Esq., Superintendent, Ooregaum Mine.
10. Gulam Ahmad Kalami, Esq., Timber Contractor, Coromandel.

ABSENT.

Ex-officio Members.

1. Dr. V. Muthusawmi Doss, L. M. & S., District Medical Officer, K.G.F.
2. S. M. Pritchard, Esq., J.P., Superintendent of Police, K. G. F.
3. A. Puttasampaiya, Esq., Executive Engineer, Kolar Division, Kolar.

Non-official Members.

4. C. H. Richards, Esq., Superintendent, Nundydroog Mine on leave.
5. William Pritchard, Esq., Superintendent, Balaghat Mine.

1. Read and confirm the proceedings of the meeting held on 23rd April 1920.

Resolution.—Confirmed.

2. Read and record the monthly returns for April and May 1920.

Resolution.—Recorded.

3. Read the following list of works sanctioned by the Vice-President in anticipation of the Board's approval:—

1.	Purchase of mud pots to King George Hall	Rs. 8
2.	Repairing the cattle pound at Robertsonpet	„ 28
3.	Collection of materials for special repairs to roads inside the market	„ 322
4.	Estimate for purchase of bamboo chips for avenue plants	„ 6

Resolution.—Approved.

4. Read Government Order No. R. 12976-8—L. B. 20-19-25, dated the 14th May 1920, sanctioning the revision of pay of the clerical establishment under the Board with effect from the 1st July 1920.

Resolution.—Recorded.

5. (*a*) Read G.O. No. R. 12797-9—L.B. 20-19-24, dated 11th May 1920, sanctioning an increase of pay under the revision scheme to the Sanitary Inspectors and directing that the proposals for the increase of pay to the market and slaughterhouse establishments may, if need be, be made separately.

(*b*) Read Health Officer's No. 191, dated 10th June 1920, recommending Sanitary Inspector B. Aswathnarayan to be started on Rs. 54 in the new scheme.

(*c*) Read application dated the 14th instant, from Mr. David, Market Sergeant, requesting to give him a pay of Rs. 75—5—100 as originally resolved in April 1913.

Resolution:—

(*a*) Recorded. Separate proposals will be submitted with regard to the market and slaughterhouse establishments.

(*b*) May be recommended to Government.

(*c*) A scale of Rs. 75—5—100 may be recommended as consolidated pay.

6. Read G. O. No. R. 12490-502—Mil. 75-18-41, dated the 28th April 1920, reviewing the vaccination rules and prosecutions instituted during the three years from 1916-17 to 1918-19 in the State.

Resolution.—Recorded.

7. Read copy of letter No. G. 25615—Med. 116-19-2, dated the 8th May 1920, from the Chief Secretary to Government to the Senior Surgeon, requesting to instruct the Sub-Assistant Surgeon, P. W. D., at Bethamangala to carry out the instructions of the Health Officer, K. G. F., in cases of emergencies such as epidemics, etc., till the arrival of the District Medical and Sanitary Officer of Kolar on the spot.

Resolution.—Recorded.

8. Read copy of letter No. E.D.S. 946, dated 9th June 1920, from the Secretary, Public Works Department, stating that only Rs. 550 need be recovered and that the excess amount paid by the Board towards maintenance charges of K. G. F. street lighting from 1st September 1916 to 30th June 1918, be refunded to it.

Resolution.—Recorded.

9. Read G.O. No. G. 26298-300—Med. 127-18-8, dated the 21st May 1920, sanctioning the revision of the Maternity Establishment from 1st July 1920.

Resolution.—Recorded.

10. Read letter No. 1587, dated the 26th April 1920, from the District Medical Officer, K. G. F., requesting to disburse the pay and allowances of the compounder, General Dispensary, Champion Reefs, sanctioned in G.O. No. 7653-65—Med. 93-18-18, dated 20th September 1919.

Resolution.—Recorded.

11. Read letter No. E. D. S. 889, dated 15th May 1920, from the Secretary, Public Works Department, Bangalore, sanctioning the estimates for Rs. 6,144 and Rs. 1,650 for lighting the Gifford and Bowring roads, respectively, with electricity.

Resolution.—Recorded.

12. Read letter No. G. C. 157-4, dated the 1st June 1920, from the Senior Surgeon in Mysore, requesting to favour him with the views of the Board in the matter of raising the scale of pay of midwives in the State.

Resolution.—The Board are agreeable to the scale proposed in the letter.

13. Read letter dated the 2nd June 1920, from the Secretary, Mining Board, Ooregaum, suggesting the desirability of opening a road from Sakrasanhall to Kamasamudram station for reasons mentioned in it.

Resolution.—May be recommended.

14. Bill Nos. 788 and 851 for Rs. 3 and Rs. 2, dated 20th April 1920 and 18th May 1920, respectively, from the Medical Officer of Health, K. G. F., being advances made to indigent contacts of patients treated for cholera in E. D. Hospital.

Resolution.—Sanctioned.

15. Bill No. 9303, dated 13th April 1920, from the Deputy Commissioner, Kolar for one-third of the cost, from the Sanitary Board for constructing an influenza shed in the Civil Hospital compound.

(*b*) Memo No. D2 Dis. 248, dated 22nd June 1920, from the Deputy Commissioner, Kolar District, forwarding copy of the Chief Secretary's letter No. G. 27653—Med. 21-19-168, dated 17th June 1920 on the subject.

Resolution.—Sanctioned. A further representation may be made to Government explaining the grounds of objection.

16. Read application No. 122 B.L., dated 29th January 1920, from Mr. K. Poosami, Proprietor, Rice and Flour Mills, Andersonpet, praying for the grant of a site measuring 75 feet adjoining the southern wall of the factory building for a "Drying ground."

Resolution.—Deferred to the next meeting.

17. Read letter No. 1703, dated 29th May 1920, from the District Medical Officer, K. G. F., *re* the desirability of having a telephone connection to the Maternity Hospital.

Resolution.—The Board consider that the connection is unnecessary.

18. Read copy of letter No. L. F. H. C. 126 of 19-20, dated the 15th June 1920, from the President, District Board, Kolar, to the Revenue Secretary, Bangalore, regarding inclu-

sion of Bethamangala under Sanitary Board area for purposes of enforcing the vaccination and epidemic diseases rules.

Resolution.—Recorded.

19. Read application dated the 17th June 1920, from the cloth stall holders of Robertsonpet market, praying for the reduction of stall rents.

Resolution.—The concession rate of Rs. 10 may be continued till the end of June 1921.

20. Read remission statement for Rs. 190-8-0, received from the Medical Officer of Health, K. G. F., being the irrecoverable arrears of ground rent from the several cooly colonies, for being written off the accounts of the Board.

Resolution.—Sanction of Government may be obtained to write off the arrears.

21. To consider the estimate for Rs. 586 for installation of electric lights to the officials' quarters of the Board.

Resolution.—Sanctioned on condition of the clerks paying 5 per cent on capital outlay and abiding by the rules in force for Government quarters.

MD. ZAHIRUDDIN MEGGI
President, Sanitary Board.